G R S IX-5]
Previous references

1921.
(Municipal)

File No 55-21

Serial Nos 7446

Later references
n C 85-75-41

GENERAL AND REVENUE SECRETARIAT

Serial Nos 7 & 46

Part B for November 1921

SUBJECT

Bye laws for the levy of octroi on tobacco dry cocoanuts in the Chittakere municipality.

To The Dy Commr. Chitg-81-
No 2781 dy 14.6.21

Sanctioning the bye laws with certain modifications

R K Jaiswal
15/9/21

WD 1888—GPB—16,625—22-7-21

G R S 11] 1921-22

GENERAL AND REVENUE SECRETARIAT.

(Munl)

NOTES

File No 53-21

FILE HEADING

Bye laws framed by the Municipalities in the State.

From

The Deputy Comr., Chitaldrug

No. C 382 Dated 6 7 21 Received 11-7-21

Diary No 277	Enclos Nil	Spare Copies	Serial No 7

BRIEF ABSTRACT OF LETTER

Reports sanction to the resolution of the Municipal Council of Chitaldrug to levy octroi on tobacco & dry Cocoanuts in addn to certain other articles on which the duty is now being levied & also submits for approval a set of draft bye laws framed by the Municipal Council in that behalf under sec 48(k) of the Mul Act

U

NOTES AND ORDERS

1) The levy of the octroi proposed is in accordance with Govt no 26319 Mul 81-19-6 dated 25-2-21 relating to taxation by Municipal Councils

2) The draft bye laws number 10 in all. Of these bye laws 1 & 10, may be omitted. Bye law 3 which is most badly drafted requires very many Corrections & few verbal alterations in addition appear to be necessary for the remaining bye laws. The Corrections, & alterations suggested

NOTES—First Sheet

277 (2

G R. S III-2,

General and Revenue Secretariat | ml File No. 56 of 1921

Serial No

1578

In the draft Copy ready for approval
B85
29/7/21 30/7

3) Mean compare it in the app'd bye laws Secy of Myson & Secunt again in this a clean copy embodying the suggested alterations
13/8

4) The Bye laws proposed may be brought under 3 groups viz 1. Levy of Octroi, 2. Refunds & 3. Deposits (Bonded warehouse) Levy of Octroi & the draft bye laws 1 & 7 correspondingly with those of 1 & 5 & 7 & 8 of the Sanctioned bye laws of the Mysore city.

X (p no 4102-3 ml 155-97 & 28/11/1911)

Bye law 6 of the Mysore city fully relates to the examination of dutiable articles at the Octroi outposts & the further time bar & the function performed at the Central Octroi, with certain limits powers for the Octroi subordinates there - But in the case of Cattle cases in addition takes place in the central office (municipal office) only & hence no similar provision -

Refunds The ~~sub~~ clauses (a) & (f) under draft bye law 8 correspond to those

NOTE—Contn sheet.

277 (3

G R 3 III 2]

General and Revenue Secretariat | File No | of 19

Serial No

of the Chandrapur by laws 24 & 30 & 32 of the Nagpur city — as the bye laws 31, of the latter relate to exports by land, no similar provision therefor in the case of Chellakere seems to have been framed —

Deposit: The clauses (a), (b) & (c) under draft bye law 17 Answer to bye laws 10 to 23 of the by laws of the Nagpur under "Bonded Warehouse". The Elaborate provisions made for the Nagpur city in this Case do not appear to be necessary for a town like Chellakere —

5) The bye laws now proposed for Chellakere have been framed on the lines of the Shimoga & Harihar Laws in G.O. nos 4644 dt 23.12.1915 & nl 50-15-9 4066 dt 28.12.1916 nl 123-16-2

C

D

But there are no provisions "General" in the draft bye laws like which exist in all the 3 Towns cl. 1 of above.

6) A clear Copy of the draft bye laws embodying the improvements effected in para 2 above is also submitted.

for approval

29/8/21 30/8/21 (Rev Secy) dtd 11/9/21

Please type & submit (I presume the copy of Regn & Rules but not by you is a correct and reliable one & I notice it is not published under authority or in Gazette Pleader

15 4

NOTE—Contn. sheet

(4

R S III 2j

General and Revenue Secretariat

File No 55 of 1924

Serial

Cause for the delay in the submission of explanation to the Asst Secy

Draft G.O. Sanctioning the Bylaws is put up for approval and other orders

on 29/10/1923

2/11/24

24/11/24 (Secretary)

3/11/24

submitting the causes, namely 2 months' delay in submitting a typed draft copy and a small draft is not available.

3/11/24

2760

3 11

3 11

7 11

8-11

Issue

8/11/24

46 Dy Comm Chittaldrug

L 2781 & 14 11-24

Approves the Rules & Bye Laws of the Chitaldrug Municipality to levy octroi on tobacco & Cocoanuts

NOTE—Contd. above

1098 D 2775
L. 12.7.21

19 Rul 55-21-7

From The Deputy Commissioner,
Chitaldrug District.

To The Secretary to the Government
of His Highness the Maharaja of Mysore,
Revenue Department, Bangalore.

Dated
Despatched 8th July 1921.
Received

GEN & REV SE.
10 JUL 1921

General No C 302 me 20-21
No

Enclosure No one folio.

Sir,

I have the honor to state that the minor municipal council of Challakere have been at present levying octroi duty only on the marginally noted articles coming within the limits of the municipality. As this is a municipality growing in importance and has to provide for sanitary improvement works of several kinds every year, the municipal council have now proposed to augment their reven by levying the said duty on tobacco and dry cocoanut also as authorised in Gover ment order No.6319/Ml.81-19-2 dated the 25th November 1920. The preliminary proc dure prescribed in section 60 of the Municipal Regulation has been observed and no objection was reported to have been received by the public to the tax being thus levied I request therefore that the Government may kindly be moved to accord their sanction to the levy of the tax on the two articles newly propos

1 Cocoanuts.
2 Betel Leaves
3 Jaggory.
4 Cloth.
5 Kerosine Oil tins.

by the council at the rateqmentioned in the Government order cited above and also to the draft byelaws framed by the municipal council which, are herewith forwarded. The Vernacular records in the matter are also sent herewith for reference and kind return when no longer required.

I have, the honor to be,

S I R,

Your most obedient servant,

Deputy Commissioner

S.V Chitaldrug District

Copy

(1

Chittaurkar municipal Cuty

Bye Laws framed under sec 68(b) of the municipal Act.

Duty of octroi

VII Octroi

I no article liable to octroi shall be brought within municipal limits except through the road described hereunder —

Boundaries

East — Ambernath

West — Ulhas River road, 3rd furlong 18th mile.

North — Kalyan Kopeshwar road on the railway road

South — Cart track leading to Vaparalapore on the Bombay road

II Each person bringing into or receiving within the limits of the municipality any article liable to octroi or any Conveyance or package containing such article, shall produce such article, Conveyance or package at the octroi house for the inspection of the Officer in charge of the octroi Collection.

Any person Contravening the by Law and render himself liable to punishment with fine not exceeding Rs 10 on Conviction before a magistrate.

III The municipal Councillors and officers of the octroi department not below the rank of inspector are also authorized to inspect the Contents of any Conveyance or package under section 76.

IV A table showing the octroi leviable shall be open to the inspection of any person at the municipal office. Copies shall be supplied on and demand to any persons requiring the same.

Schedule of rates on octroi to be levied in the municipality —

P.T.O.

5)

	Name of article	Rate	Remarks
1	Piece goods	0-0-3	three annas per rupee
2	Cocoanuts	0-0-1	one pie per Cocoanut
3	dry Cocoanuts	0-8-0	eight annas per maund.
4	Betel leaves	0-0-1	per 100 leaves.
5	Ghee	0-2-0	per maund
6	Kerosine oil	0-2-0	per tin
7	Tobacco	1-0-0	one rupee per maund

Exemptions.

(1) Personal baggage of travellers not exceeding two cloths each and goods bona fide property of Government at the time of import and accompanied by an invoice certified by the departmental head concerned that the property therein mentioned belongs to Govt.

(2) The same as in (2) of 25-11-1920. (illegible)

(3) 6 green Cocoanuts. 6 dry Cocoanuts two betel leaves and one seer of tobacco of bonafide personal Consumption by bona fide travellers

(4) Piece goods manufactured locally.

V. When goods are brought to the octroi limits they may be unloaded and weighed, measured or counted by the Officer in charge of octroi Collection.

Upon ascertainment of the amount of octroi payable on the goods, the importer shall enter into the amount due and receive a permit for the removal of goods or shall deposit the goods in the octroi house (round Office). When the duty is paid as above, a permit shall be granted by the Officer in charge of the octroi Collection for the removal of goods showing the quantity or weight of the goods. The amount paid in respect thereof and the

date of payment. In case the importer wishes to re-export the goods as such, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate till the goods pass out of the municipal limit.

VI. With a view to the appraisement of the value of the goods when the tax is assessed on value the importer may be called upon to produce the invoice of goods for the inspection of the officer in charge of octroi and he shall produce the invoice. The value of the goods shall be assessed by the officer in charge of the octroi collection at current rate and octroi levied accordingly and such appraisement shall be final.

Refunds. VII On all articles on which octroi duty had may been paid and which are subsequently exported beyond octroi limits, refunds shall be subject to the following rules to be granted at the rates originally charged at the time of import. Provided that no refund shall be granted unless such goods are exported within 3 months from the date on which the octroi was levied Provided also that no refund shall be granted for any sum less than one rupee.

(a) - Any person claiming refund under the above rule shall produce the goods to be exported at the place where the duty was levied from him together with the original receipt for the octroi duty paid thereon and an application for refund, prepared in duplicate in such form showing such particulars as the President shall from time to time prescribe.

The octroi office shall Cancel the deal, if any, already affixed in token of payment of octroi.

(6) -

b) 10)

(b) If the officer in charge of the Octroi Collection is satisfied as to the identity of the goods produced with those for which receipts have been granted or the validity of the claim, shall make an endorsement on all the Copies of the application and keeping one Copy in the office, shall deliver the other two to the applicant.

(c) all goods to be exported under such pass shall be produced by the exporter together with the duplicate pass at the Octroi station

(d) The Octroi subordinate in charge of the Octroi station or naka, shall satisfy himself that goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them.

(e) If the Consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such forms as may be prescribed by the Presdt or the Vice Presdt and allow the Consignment to proceed, otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior

(f) In all cases in which refund is claimed, the triplicate pass duly endorsed must be produced before the Vice President by the person seeking the refund and if after due check the Vice President is satisfied that a refund of Octroi covered by such pass is duly payable, he shall make a brief report of the same to the Presdt and forward the triplicate pass for orders. The Presdt may pass such orders thereon as appear to him just and reasonable and his order shall be final.

deposit.

VIII - If the dealer in dutiable goods wishes to deposit deposit any portion of them in the Octroi office, the officer

5)

in charge of the Office shall permit him to do to subject to the following Conditions —

(a) Each depositor might consist either of goods which are not intended to be disposed of within the municipal limits but which are intended for trade elsewhere and on which consequently no octroi has been fixed or of goods on which octroi has been paid.

In which Cases, a rent of two annas for a bale of 12 Cubic foot or fraction thereof per day, shall be levied, provided that goods on which octroi has been paid, shall be received for deposit free of charge for a period of 3 days, after which they shall be charged at the same rate as goods on which the duty has not been paid.

(b) The officer in charge of the octroi office shall, when a package or goods are brought to him for deposit, prepare a receipt in duplicate specifying the description and value of goods or the weight of the sealed packet as the case may be and both parts shall be duly signed by the said officer and the depositor, one part being given to the depositor and the counterfoil kept in the office.

(c) The goods deposited shall be returned to the depositor on presentation of the receipt which shall forthwith be cancelled and on endorsement of the return of goods entered on the counterfoil

(d) Separate weekly return of goods deposited and taken back shall be submitted from the municipal or octroi office to the President's Office in the following form. —

(Sd.) B Emanuel —
President of the Chamber &c

KK.
29/8/26

22
11/9/26

G R S VI–71]

SUBJECT ..

Diary No of letter replied to..

Section
File No. 55-21
Serial No.

General and Revenue Secretariat

( )

Proceedings of the Government of His Highness the Maharaja of Mysore

, *the* 191

Date of issue 14.11.1921

Read–

Signed by Dm. D.C. Subbaraya Ayya dated 6th July 1921 from the Deputy Commissioner Chitaldrug District requesting sanction to the proposal of the Chellakere municipal council to levy octroi on tobacco and dry cocoanut also a

May this be

i Printed ?

treated as a standing order ?

published in the Gazette English Part ?

translated ?

placed at the disposal of the press ?

published in the Gazette Kannada Part ?

Order Thereon—No.

I am directed to refer to your letter no 6849/ML&H-196 dt 15th Nov 1962 and also recommending approval to the byelaws framed by the said rules in this behalf.

The byelaws are approved with slight modification as shown on the copy approved here.

List of enclosures.

Yours faithfully
for Secretary to Govt

To The D.C. Chitaldrug

Copied byelaws + the ltr recd

Examined by

WD 1744—GPS 30 CSD 17 9 11

Encl to Mdl Govt No. 2-1-46 (14).

Challakere Municipality.

Bye-laws framed under Section 49 (k) of the Municipal Regulation VII of 1906.

Levy of Octroi. I. No articles liable to octroi shall be brought within Municipal limits except through the roads described hereunder.

Boundaries.

East -- Dodderihalla
West -- Chitaldrug road, 3rd furlong, 18th Mile
North -- Katte Kepile well on the Bellary road
South -- Cart-track leading to Nagarangere on the Bangalore road.

II. All persons bringing into or receiving within the limits of the Municipality any articles liable to octroi or any conveyance or package containing such articles, should produce such articles, conveyance or package at the Octroi house for the inspection of the officer in charge of the Octroi collection.

Any person contravening the bye-law will render himself liable to punishment with fine not exceeding Rs.10/- on conviction before a Magistrate.

III. All Municipal Councillors and officials of the Octroi department not below the rank of Jutmaddi, are also authorised to inspect the contents of any conveyance or package under section 76.

IV. A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office Copies shall be supplied without any charge to any persons requiring the same.

Schedule of rates on octroi to be levied in the Municipality.

	Name of articles.		Rate	Remarks.
1.	Piece goods	--	0-0-3	Three pies per Rupee
2.	Cocoanuts	--	0-0-1	one pie per cocoanut
3.	Dry Cocoanut	--	0-8-0	Eight annas per Maund
4.	Betel leaves	--	0-0-1	per 100 leaves
5.	Jaggery	--	0-2-0	per Maund
6	Kerosine oil	--	-2-0	per tin
7.	Tobacco	--	-0-0	one rupee per Maund.

Exemptions.

(1) Personal luggage of travellers not exceeding two cloths each and goods bona fide property of Government at the time of import and accompanied by an invoice certified by the departmental head concerned that the property therein mentioned belongs to Government.

(2) Goods which are declared not to be intended for use in consumption within Municipal limits and are taken to the Bonded Ware House as provided in the Bye-law ; provided that if such goods be not exported they shall pay the full duty

(3) Six green cocoanuts, six dry cocoanuts, 100 betel leaves and one seer of tobacco if brought for personal consumption by bona fide travellers

(4) Piece goods manufactured locally

V When goods are brought to the Octroi Katte, they may be unloaded and weighed, measured and counted by officers in charge of Octroi collection Upon ascertaining the amount of octroi payable on the goods, the importer shall either pay the amount due

due and receive a permit for the removal of the goods or shall deposit the goods in the Octroi House (Municipal Office) When the duty is paid as above a permit shall be granted by the officer in charge of the Octroi collection for the removal of goods showing the quantity of weight of the goods, the amount paid in respect of these goods and the date of payment In case the importer wishes to re-import the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate till the goods pass out of the Municipal limits

VI With a view to the appraisement of the value of the goods when the tax is assessed in value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of octroi Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the Octroi Collection at current rates and octroi levied accordingly and such appraisement shall be final

Refunds.

VII On all articles on which octroi duty had been paid and which are subsequently exported beyond octroi limits refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import -

(I) Provided that no refund shall be granted unless such goods are exported within three months from the date on which the octroi was levied

(II) Provided also that no refund shall be granted for any sum less than one rupee

(a) Any person claiming refunds under the above rules shall produce the goods to the exporter at the office where the duty was levied from him together with the original receipt for the octroi duty paid thereon and an application for refund prepared

in triplicate in such form showing such particulars as the President shall from time to time prescribe. The Octroi office shall cancel the seal, if any, already affixed in token of payment of the octroi.

(b) If the officer in charge of the Octroi collection is satisfied as to the identity of the goods produced with those for which receipts have been granted or as to validity of the claim, he shall make an endorsement on all the copies of the application and keeping one copy in the office shall deliver the other two to the applicant.

(c) All goods to be exported under such pass shall be produced by the exporter together with the duplicate pass at the Octroi station.

(d) The Octroi subordinate in charge of the Octroi station of exit shall satisfy himself that goods produced as being covered by the duplicate pass correspond to the entries in the pass presented with them

(e) If the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return to the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such forms, as may be prescribed by the President or the Vice President and allow the consignment to proceed, otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superiors

(f) In all cases in which refund is claimed, the duplicate pass duly endorsed must be produced before the Vice President by the person seeking the refund, and if, after due check, the Vice President is satisfied that a refund of octroi covered by such pass is duly payable, he shall make a brief report of the case to the President and forward the triplicate pass for orders The President may pass such orders thereon as appear to him just and reasonable and his order shall be final

Deposits.

VIII. If the dealer in dutiable goods wishes to deposit any portion of them in the Octroi office, the officer in charge of the office shall permit him to do so subject to the following conditions.

(a) Such deposits might consist either of goods which are not intended to be disposed of within the Municipal limits but which are intended for trade elsewhere and on which consequently no octroi has been paid or of goods on which octroi has been paid

In all such cases, a rent of two annas for a bale of twelve cubic feet or a fraction thereof per day shall be levied, provided that goods on which octroi has been paid shall be received for deposit free of charge for a period of three days after which they shall be charged at the same rate as goods on which the duty has not been paid

(b) The officer in charge of the octroi office shall, when a package of goods is brought to him for deposit, prepare a receipt in duplicate specifying the description and value of goods or the size of the sealed packet as the case may be. Both parts shall be duly signed by the said officer and the depositer, one part being given to the depositer and the counterfoil kept in the office.

(c) The goods deposited shall be returned to the depositor on presentation of the receipt which shall be forthwith cancelled; and an endorsement for the return of goods entered in the counterfoil

(d) Separate weekly return of goods, deposited and taken back shall be submitted from the Municipal or Octroi office to the President in the following form -

A

No.	Name of depositor	Description	Value	whether Octroi has been paid	Fees levied	Remarks

B. Taken back

C Balance

(C) A Register of deposits shall be kept in the Octroi office in the following forms.-

No.	Date of receipt	Name of depositor	Description.	Value	Whether octroi has been paid	Fees levied	Date of return	Remarks

For Secretary to Government,
Revenue Department

GKV 3